

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.7070 Voluntary Withholding (IITA Section 701)
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.7070 Voluntary Withholding (IITA Section 701)

Any individual receiving periodic payments may enter into an agreement with the payor to provide for withholding of Illinois income tax on such payments. An agreement under this section between the payor and the individual shall be in writing and shall be governed by the provisions of paragraph (b) of 86 Ill. Adm. Code 100.7060. The amount of tax to be deducted and withheld from each payment shall be equal to an amount mutually agreed upon in the written agreement or 2 1/2% and shall be considered as a tax withheld from compensation for the purposes of Article 6 and Article 7 of the Illinois Income Tax Act. A payor who has entered into an agreement under this section shall be considered an employer required to deduct and withhold tax for the purposes of Article 7 and Section 1002 and shall accordingly be required to register as a withholding agent and file the reports and returns required of all employers withholding tax.